

COMPTROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Budget Summary

Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Variance
Expenditures					
Personnel Costs	\$6,146,862	\$5,437,895	\$6,511,466	\$5,062,038	(\$1,449,428)
Operation Costs	\$560,274	\$586,269	\$484,289	\$553,367	\$69,078
Debt & Depreciation	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Interdept. Charges	\$593,071	\$614,193	\$808,848	\$764,460	(\$44,388)
Total Expenditures	\$7,300,207	\$6,638,357	\$7,804,603	\$6,379,865	(\$1,424,738)
<i>Legacy Healthcare-Pension</i>	\$1,132,864	\$1,169,664	\$1,495,614	\$1,764,607	\$268,993
Revenues					
Direct Revenue	\$196,793	\$754,557	\$384,454	\$422,703	\$38,249
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$196,793	\$754,557	\$384,454	\$422,703	\$38,249
Tax Levy	\$7,103,414	\$5,883,800	\$7,420,149	\$5,957,162	(\$1,462,987)
Personnel					
Full-Time Pos. (FTE)	60		61	61	0
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime \$	0	\$9,488	0	0	0

Department Mission: The Office of the Comptroller maintains Milwaukee County's accounting books, monitors and reports on budget versus actual fiscal results, prepares annual financial reports of the government and government agencies, and analyzes proposals for the use of County funds. The Office works to ensure that fiscal decisions are made based on sound financial information.

Department Description: The Office of the Comptroller is made up of seven service areas:

1. Administration/Fiscal Analysis provides management of the Office, and reviews fiscal notes and special studies.
2. Central Accounting is responsible for preparation of countywide monthly financial reports, publication of the Comprehensive Annual Financial Report, and maintenance of various accounting systems.
3. Central Payables is responsible for countywide vendor payment procedures.
4. Central Capital is responsible for the issuance of debt and for monitoring departmental capital programs financed with debt.
5. Central Payroll is responsible for countywide payroll procedures.
6. Audit Services is responsible for auditing the fiscal concerns of Milwaukee County, monitoring the propriety of departmental recordkeeping throughout the County, auditing agencies receiving County funds or providing services to the County, and maintaining a hotline service to receive information regarding waste, fraud and abuse of Milwaukee County resources.

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7. Research Services is responsible for providing research and analysis, drafting resolutions and ordinances, and providing independent and nonpartisan research services for the County Board and the County Executive at their request.

Major Changes

The tax levy amount requested by the Comptroller shows a decrease in funding of \$1,462,987. This is primarily due to a change in presentation and the inclusion of a new abatement of legacy costs in 2017. The table below shows the actual change in the amount of tax levy requested by the Comptroller in 2017 which is equal to the increase in fringe benefit costs for the Department.

Change in Requested Property Tax Levy in 2017	(\$1,462,987)
Net change in Legacy Fringe Benefits Costs in 2017	(\$1,495,614)
Actual requested increase in Property Tax Levy in 2017	\$32,627
Increase in Employee Health Care Costs	\$26,946
Increase in Employee Pension Costs	\$5,681
Total Increase in Active Fringe Benefit Costs	\$32,627
Increase in Property Tax Levy requested by the Comptroller net of increase in Active Fringe Benefit costs	\$0

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Strategic Program Area 1: Administration

Service Provision: Mandated

Strategic Outcome: High-Quality, Responsive Services

What We Do: Activity Data			
Activity	2015 Actual	2016 Budget	2017 Budget
Total Comptroller Employees Managed	57	60	61
Provide Fiscal Updates	9	9	10
Provide Fiscal Notes on Labor Contracts	N/A	2	2
Provide 5 year Fiscal Forecast	1	1	1

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$1,152,366	\$1,117,427	\$1,274,317	\$999,797	(\$274,520)
Revenues	\$50,000	\$50,000	\$65,000	\$70,000	\$5,000
Tax Levy	\$1,102,366	\$1,067,427	\$1,209,317	\$929,797	(\$279,520)
FTE Positions	6	6	6	6	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Fiscal Updates provided to County Board & County Executive	N/A	N/A	Survey to be conducted	Survey to be conducted
Fiscal Notes on Labor Contracts completed	N/A	N/A	Survey to be conducted	Survey to be conducted
Provision of Five Year Forecast	N/A	N/A	Survey to be conducted	Survey to be conducted

Strategic Implementation:

Administration & Fiscal analysis is responsible for the management and coordination of the Office of the Comptroller. There are no major changes in 2017.

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Strategic Program Area 2: Central Accounting

Service Provision: Mandated

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2015 Actual	2016 Budget	2017 Budget
Produces the annual CAFR and single Audit Report	1	1	1
Maintains County's acct systems and Closes financial system on an annual Basis.	1	1	1

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$762,664	\$653,325	\$812,557	\$651,902	(\$160,655)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$762,664	\$653,325	\$812,557	\$651,902	(\$160,655)
FTE Positions	7	7	7	7	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Unqualified Audit Opinions	1	1	1	1
CAFR submitted by State Deadline	1	1	1	1

Strategic Implementation:

Central Accounting is responsible for timely and accurate preparation of countywide financial reports. There are no major changes in 2017.

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Strategic Program Area 3: Central Payables

Service Provision: Administrative

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2015 Actual	2016 Budget	2017 Budget
Pays County's Bills for Services and Commodities	\$172M	\$169M	\$169M
Implemented Payment Plus program	\$122,000	\$294,000	\$294,000
Processes Contractual Payments Within State and County Guidelines	N/A	N/A	N/A

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$956,737	\$915,429	\$1,037,789	\$829,408	(\$208,381)
Revenues	\$122,093	\$683,208	\$294,754	\$328,003	\$33,249
Tax Levy	\$834,644	\$232,221	\$743,035	\$501,405	(\$241,630)
FTE Positions	10	10	10	10	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Percent change in use of payment plus program	N/A	N/A	5%	5%
County Payments processed within 10 days of completed invoice	N/A	N/A	85%	85%

Strategic Implementation:

Accounts payable is responsible for establishing countywide payment procedures. There are no major changes in 2017.

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Strategic Program Area 4: Central Capital

Service Provision: Mandated

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2015 Actual	2016 Budget	2017 Budget
Issues Debt	2	2	3
Monitors Capital Program	ongoing	ongoing	ongoing
Issues Carryover report	1	1	1
Works to maintain or improve Debt rating	3	3	3

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$310,888	\$319,473	\$350,218	\$289,648	(\$60,570)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$310,888	\$319,473	\$350,218	\$289,648	(\$60,570)
FTE Positions	2	2	2	2	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Issuance of Carryover report	N/A	N/A	Issued by April 30	Issued by April 30
Issuance of debt	Meets State and Federal Guidelines	Meets State and Federal	Meets State and Federal Guidelines	Meets State and Federal Guidelines
Works to maintain or improve Debt rating				
Standard & Poor's	AA Stable	AA Stable	AA Stable	AA Stable
Moody's	Aa2 Stable	Aa2 Stable	Aa2 Stable	Aa2 Stable
Fitch	AA+ Stable	AA+ Stable	AA+ Stable	AA+ Stable

Strategic Implementation:

Capital/Debt monitoring is responsible for creating County Board resolutions for issuing debt, as well as monitoring debt-financed departmental capital programs. There are no major changes in 2017.

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Strategic Program Area 5: Central Payroll

Service Provision: Administrative

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2015 Actual	2016 Budget	2017 Budget
Processes payroll	26	26	26
Issues W-2s	1	1	1
Maintains Payroll system	N/A	N/A	N/A

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$1,032,549	\$1,020,731	\$1,077,934	\$902,059	(\$175,875)
Revenues	\$24,700	\$21,349	\$24,700	\$24,700	\$0
Tax Levy	\$1,007,849	\$999,382	\$1,053,234	\$877,359	(\$175,875)
FTE Positions	12	12	12	12	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Payroll issues on a timely basis	N/A	N/A	In development	In development
Checks/payroll employee	N/A	N/A	In development	In development
Cost/payroll employee	N/A	N/A	In development	In development

Strategic Implementation:

Payroll is responsible for Countywide payroll processing. There are no major changes in 2017.

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Strategic Program Area 6: Auditing Services

Service Provision: Mandated

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2015 Actual	2016 Budget	2017 Budget
Fraud Hotline Allegations Processed	65	70	70
Bank Reconciliations Performed	804	816	816

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$2,675,010	\$2,202,465	\$2,785,104	\$2,301,121	(\$483,983)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$2,675,010	\$2,202,465	\$2,785,104	\$2,301,121	(\$483,983)
FTE Positions	19	19	20	20	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Percentage of audit recommendations or alternatives for operation or program improvements implemented by management	N/A	N/A	90%	90%
Compliance with Generally Accepted Government Auditing Standards	Unqualified "clean" opinion for peer review period	Unqualified "clean" opinion for peer review period	Receive unqualified "clean" opinion from peer review	Receive unqualified "clean" opinion from peer review

Strategic Implementation:

Audit Services is responsible for auditing the fiscal concerns of Milwaukee County. There are no major changes in 2017.

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Strategic Program Area 7: Research Services

Service Provision: Discretionary

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2015 Actual	2016 Budget	2017 Budget
Produces research on behalf of the County Executive, County Board and other Elected Officials	N/A	N/A	N/A

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$409,993	\$409,507	\$466,684	405,929	(\$60,755)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$409,993	\$409,507	\$466,684	\$405,929	(\$60,755)
FTE Positions	4	4	4	4	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Research is held in high regard by stakeholders	N/A	N/A	Survey to be conducted	Survey to be conducted

Strategic Implementation:

Research Services is responsible for analyzing and drafting resolutions and ordinances. There are no major changes in 2017.

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Comptroller Budgeted Positions				
Title Code	2016 Adopted	2017 Adopted	Variance	Explanation
Assistant Clerical	1	1	0	
Analyst Business Systems	1	1	0	
Receptionist	1	1	0	
Secretary NR	1	0	(1)	See below
Sr. Assistant Executive		1	1	See above
Sr. Assistant Clerical	1	1	0	
Coordinator Payroll Systems	1	1	0	
Assistant Accounts Payable	5	5	0	
Supervisor Payroll	1	1	0	
Specialist Payroll	9	9	0	
Associate Accountant	1	1	0	
Accountant	3	3	0	
Sr. Accountant	1	1	0	
Supervisor Accounting	1	1	0	
Supervisor Accounts Payable	1	1	0	
Auditor	2	2	0	
Associate Auditor	3	3	0	
Manager Accounts Payable	1	1	0	
Manager Payroll	1	1	0	
Assistant Audit	2	2	0	
Analyst Financial	1	1	0	
Coordinator Budget and Management	3	3	0	
Deputy Director Audits	1	1	0	
Director Audits	1	1	0	
Comptroller	1	1	0	
Assistant Executive	1	1	0	
Deputy Comptroller	1	1	0	
Manager Audit	2	2	0	
Manager Audit Compliance	1	1	0	
Director Research and Policy	1	1	0	
Manager Accounting Comptroller	1	1	0	
Supervisor Audit Forensic	1	0	(1)	See below
Manager Audit Forensic	0	1	1	See above
Manager Financial Capital Comptroller	1	1	0	
Analyst Research	3	3	0	
Lead Auditor	5	5	0	
TOTAL	61	614	0	

Comptroller Unfunded Positions				
Title Code				Explanation
TOTAL				